Application No.: 10/541,924

Case No: OKUDP0118US PATENT

CERTIFICATE OF MAILING OR ELECTRONIC TRANSMISSION UNDER 37 CFR 1.8(a)

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/Mark D. Saralino/ Mark D. Saralino July 14, 2008 Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Makoto HORIUCHI et al.

Application No.: 10/541,924

Filing Date: July 11, 2005

For: ENERGY CONVERTER AND METHOD OF MAKING THE SAME

Examiner: Thomas A. Hollweg

Art Unit: 2879

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED MARCH 14, 2008

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following amendments and comments.

A petition and fee for a one-month extension of time to respond to the Office Action is hereby submitted.